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Introduction

The Wisconsin Department of Public Instruction (DPI), Division for Learning Support (DLS), Special Education Team provides policies and guidance to grant recipients of Individuals with Disabilities Education Act (IDEA) Part B discretionary funds. Applicants electing to accept IDEA Part B discretionary funding must comply with all the applicable requirements set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR), the Education Department General Administration Regulations (EDGAR) requirements, state statutes, rules, policies and guidance, assurances and certifications as prescribed by DPI.

Federal Grant Financial Management and Administrative Requirements

In each section of this document, policies and guidance are provided and, if applicable, the section (§) in the Uniform Administrative Requirements or EDGAR. Below are links to the Uniform Administrative Requirements and the EDGAR Title 34 CFR, Part 76, which governs the administration of IDEA Part B discretionary funds.

[The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) establishes uniform grant guidance for Federal awards to non-Federal entities.

[EDGAR Title 34 \(Education\), CFR Part 76](#) establishes the regulations for State-administered programs of the Department of Education.

Section 1: Roles and Responsibilities

1.1 Fiscal Agent – the entity that is providing fiscal management, accounting and reporting services on behalf of the organization receiving funding under a grant.

- (a) Administer grant funds in accordance to the applicable federal grant financial management and administrative requirements and DPI policies and guidance.
 - i. Work with grant staff to submit application materials as outlined in the Notice of Funding Availability (NOFA), including assurances, project workplan and budgets.
 - ii. Hire or contract for grant project staff in collaboration with DPI grant director or liaison to the discretionary grant.
 - iii. Issue grant-funded sub-contracts.
 - iv. Manage all purchasing.
 - v. Submit quarterly financial claims.
 - vi. Submit required reports by due date.
 - vii. Throughout the grant year, submit adjustments, changes, or alterations to grant project to DPI Grant Director. Significant changes to the grant project will require a revised NOFA.

1.2 DPI Grant Director – under the direction of the administration of the DPI, Division for Learning Support, Special Education Team, the DPI Grant Director plans, directs and administers the grant projects.

- (a) Provide direction, leadership, guidance, and oversight of grant project planning, implementation and evaluation throughout the grant year.

- (b) Work with Special Education administrators, Grant Specialist, and Data Consultant to develop:
 - i. Project goals, activities, benchmark/target dates and data collection requirements.
 - ii. Funding levels, grant staff structure, and an evaluation plan for the grant project.
 - iii. Align grant activities with Annual Performance Report requirements.
 - (c) Review applications submissions, and participate in the hiring process for grant staff to assist in ensuring a match between qualifications of applicants and activities of the discretionary grant.
 - (d) Review grant products for quality and consistency of messaging.
 - (e) Oversee grant project evaluation(s).
 - (f) Review and approve grant budget revisions.
 - (g) Work with local, regional, statewide, and national organizations, agencies, and individuals to assess needs and improve grant services through collaboration.
- 1.3 Agencies contracted by Fiscal Agent to hire grant staff or otherwise implement discretionary grant activities.
- (a) When Applicable: Hire or contract for key grant project staff in collaboration with DPI grant director or liaison to the discretionary grant. Work collaboratively in the hiring process to assist matching skills of applicants to goals and activities of the discretionary grant.
 - (b) Submit financial claims to the fiscal agent for the discretionary grant as per the fiscal agent's required time schedule
 - (c) Submit required report by due date as outlined in grant NOFA and fiscal agent requirements.
 - (d) Follow all required contract requirements of the discretionary grant fiscal agent.

Section 2: Funding Requirements and Limitations

- 2.1 Approval of an application for one fiscal year does not guarantee approval in subsequent years.
- 2.2 Sub-granting funds to any agency or organization is not permitted.

Section 3: Indirect and Direct Costs

- 3.1 Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a single cost objective (or project).

If the fiscal agent intends to claim indirect cost:

- a) The total amount budgeted for indirect costs are limited to and cannot exceed the negotiated indirect rate established with DPI.
- b) Indirect costs cannot be charged against capital objects.
- c) Indirect costs can only be charged against the first \$25,000 of a contract. The indirect rate is not to exceed the grant recipient's DPI negotiated restricted indirect rate at the time the NOFA is released and fixed for the term of the contract.

- d) An agency must have a negotiated indirect rate with DPI in order to budget and claim indirect costs.

3.2 A cost may not be allocated to a federal grant as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a federal grant as a direct cost. For IDEA discretionary grants, DPI allows costs such as rent/occupancy, phone, copies/printing, postage/shipping, workmen's compensation and liability insurance, single audit costs, clerical, bookkeeping, and IT personnel support to be allocated as direct costs. However, if these are allocated to the grant as direct costs, they must be based on a written, consistently applied formula.

Section 4: Administrative Costs under Contracts

4.1 Administrative costs allowed for contracts will be capped at the value of the recipient's negotiated restricted indirect rate at the time the NOFA is released and fixed for the term of the contract.

Section 5: Rental

5.1 Space rented at the fiscal agency's facility may be an allowable direct cost to the grant. If the fiscal agency charges space rental as a direct cost, it must have a formula to determine how much to charge to the grant based on the number of grant staff, their number of days on the grant, and other relevant factors. The fiscal agency may also charge for the space rental costs of meeting rooms for grant-funded trainings and events. The fiscal agency may incorporate these charges for meeting space rental as part of the formula for determining the total direct cost amount charged to the grant, as long as costs are reasonable. As an indicator of reasonableness, the fiscal agency must be consistent with how it approaches the meetings space rental costs on federal grants compared to other non-grant projects. Fiscal agencies may only charge for those additional meeting room rental costs if they are also charging those costs to other, non-federal projects.

Section 6: Allowable Costs [2 CFR Subpart E—Cost Principles]

6.1 Costs incurred shall be allowable under the principles established in 2 CFR Subpart E. The following costs are allowable grant expenditures. Costs not listed below may be proposed, but require prior DPI approval.

6.2 Personnel - salary and fringe benefit costs for the number of days specified in the project workplan and budget.

6.3 Purchased Services

- (a) Contracted services including individual consultants or vendors.
- (b) Costs related to conferences, workshops, meetings, trainings, and other events to support grant objectives:
 - i. Site Rental
 - ii. Food
 - iii. Materials
 - iv. Speaker/presenter fees

- v. Cost recovery fees, such as registration, food, materials etc., must be the same for all participants unless approved by DPI grant director (for example, charging a higher registration fee for others outside of the CESA hosting the event is not permissible.)

6.4 Other related costs

- (a) Printing and copying
- (b) Postage and shipping
- (c) Travel for grant staff, contracted staff, and participants must adhere to state rates.
- (d) Phone
- (e) Rent/Space Occupancy
- (f) Single audit
- (g) Stipends to local education agencies (LEAs), if applicable.
- (h) Professional development costs, if applicable.

6.5 Non-Capital Objects

- (a) Non-capital equipment, contingent on DPI prior approval including –
 - i. Computers
 - ii. Office equipment
 - iii. Presentation equipment
 - iv. Small electronic devices, such as iPads
- (b) Software, contingent on DPI prior approval
- (c) Supplies and materials

6.6 Capital Objects

- (a) Equipment, contingent on DPI prior approval

6.7 Insurance

6.8 Other Objects

- (a) Dues
- (b) Fees
- (c) Licenses
- (d) Subscriptions

Section 7: Procurement [2 CFR §§ 200.318-200.326]

- 7.1 As recipients of federal IDEA Discretionary Grant funds, grantees will use their own procurement procedures that reflect applicable state and local laws and regulations, provided the procurements conform to applicable federal law and the standards in 2 CFR §§ 200.318-200.326. Grantees shall ensure contracts are in place for goods and services purchased with IDEA funds.
- 7.2 Contracts of \$150,000 or greater must be put out for a competitive bid or proposal process, unless the awarding agency authorizes noncompetitive proposal [2 CFR §200.88; §200.320(c) and (d)]

Section 8: Time and Effort Reporting [2 CFR §430(i)(1)]

- 8.1 For costs to be allowable, compensation for personal services must adhere to the Standards for Documentation of Personnel Expenses as identified in 2 CFR §200.430(i)(1). The subrecipient must retain records that accurately reflect the work performed and be

supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Section 9: Hiring Grant Staff

Applies to any CESA or other agency the fiscal agent contracts with for staff to implement grant activities or support:

- 9.1 The objective in hiring staff is to attract and select the most highly qualified and diverse candidates to accomplish the goals and objectives of the grant. When hiring grant staff or contracted employees, including a CESA or other agency contracted to implement grant activities or support, sub-recipients must have a hiring process that functions in cooperation with the DPI Grant Director, and may include the Special Education Director and Assistant Directors. This would include:
- (a) A mutual agreement regarding:
 - i. Advertising, recruitment, and screening procedures to ensure a highly qualified and diverse pool of candidates.
 - ii. Involvement in the interview and selection process
 - (b) DPI pre-approval is required for any changes in grant-funded days if a minimum or maximum number of days are required in the NOFA.
 - (c) All grant project staff hired for the project must meet minimum qualifications and hold the required certification or license (if applicable per the NOFA) by the beginning of the grant period.

Section 10: Grant Project Evaluation

- 10.1 The grant project evaluation is guided by project goals, activities, benchmark/target dates and data collection. The project evaluation consists of two formats: formal evaluations such as the mid-year and end-of-year reports, and informal evaluations such as regular project meetings, e-mail communications and phone conversations and electronic data collection system, when applicable. The grant project evaluation process is intended to facilitate an ongoing assessment and support of grant activities throughout the grant year.

Section 11: Grant Product Review Policy

- 11.1 In developing large-scale, long-standing grant-funded products including books, guides, reports, films, webinar modules, power point presentations, and websites.
- a. The project grant sub-recipient will participate in an initial consultation with the DPI Grant Director. Product development plan will include, but is not limited to, needs assessment, budget, timeline, identifying participating outside stakeholders, and evidence of aligning with existing DPI messaging.
 - b. DPI Grant Director approves product development plan.
 - c. Before the product is finalized and disseminated to the public, the grant sub-recipient will present it to DPI Grant Director for review and approval within the agreed-upon timeline. The DPI Grant Director will review the product content and may refer

questions to the DPI Special Education administrative team and appropriate review panel. The DPI Grant Director will also ensure the appropriate acknowledgement statements are included within the product and that messaging is consistent with DPI materials. Refer to the sections on Copyright, Publications and Products, and Acknowledgement Statement in Publications and Products.

- d. DPI Grant Director may require the product to be piloted with a sample of users before its final release. Major revisions to grant-funded products should receive the approval of the DPI Grant Director.
- 11.2 Grant-funded documents such as brochures, flyers, meeting and conference agendas, and other web-based technical assistance resources will not be subject to this formal process.

Section 12: Data Use Agreement

- 12.1 The employer ensures that there will be a signed data use agreement with DPI, for the grant project, by the beginning of the grant period (July 1). If the grant is awarded to the agency in future years, the agreement will be reviewed by the beginning of the grant period and amended as necessary. The fiscal agency will submit a signed Data Access Request form to DPI for each grant project staff person by the beginning of the grant period each year. If any new staff is hired during the grant period, the fiscal agency will submit a signed Data Access Request form to DPI within 60 days.

Section 13: Copyright [2 CFR §200.315(b)]

- 13.1 The U.S. Department of Education and DPI reserve royalty-free, nonexclusive and irrevocable right to reproduce, publish or otherwise use, and to authorize others to use, for their purposes: the copyright in any work developed or contracted under this grant; and any rights of copyright to which the grantee or contractor purchases ownership with grant support.

Section 14: Publications and Products

- 14.1 The content of any grant-funded publications or products may be reprinted in whole or in part, with credit to the U.S. Department of Education and DPI. However, reproduction of this product in whole or in part for resale must be authorized by DPI. When issuing statements, press releases, and other documents describing projects or projects funded in whole or in part with IDEA funds, all grantees receiving IDEA funds shall clearly acknowledge the receipt of IDEA funds in the statement.

Section 15: Acknowledgement Statement in Publications and Products [34 CFR §75.620]

- 15.1 Grant sub-recipients must include a statement that acknowledges DPI and the federal source of funding in all publications and products developed with grant funding. Grantees should check their specific grant award notifications for the correct federal CFDA number to include in the acknowledgement statement.
 - (a) For the following grant-funded products - flyers, brochures, pamphlets, power point presentations, webinar presentations, formal conference agendas, guides, reports,

books, booklets, videos, films, websites, and any other document or product distributed to the public – include the following statement: *“The [grant project name] (CFDA #xx.xxx) acknowledges the support of the Wisconsin Department of Public Instruction in the development of this [product] and for the continued support of this federally-funded grant project. There are no copyright restrictions on this document; however, please credit the Wisconsin DPI and support of federal funds when copying all or part of this material.”*

- (b) For larger, more extensive publications such as guides, reports, books, and videos which are long-standing (to be used for more than one year), an alternative acknowledgement statement must be used. It should not be included on any publication primarily focused on IDEA-compliance, but should be included on publications with recommended guidance and best practices for special education. In these circumstances, use the following statement: *“The contents of this [product] were developed under a grant from the U.S. Department of Education. The [grant project name] (CFDA #xx.xxx) acknowledges the support of the Wisconsin Department of Public Instruction in the development of this [product] and for the continued support of this federally-funded grant project. However, these contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government. There are no copyright restrictions on this document; however, please credit the Wisconsin DPI and support of federal funds when copying all or part of this material.”*